

HASKELL COUNTY, KANSAS

Regulatory Basis
Financial Statement

For the Year Ended
December 31, 2020

HASKELL COUNTY, KANSAS

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2020

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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

The County Commissioners
Haskell County Courthouse
Sublette, Kansas 67877

Report on the Financial Statements

We have audited the accompanying regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Haskell County, Kansas, as of and for the year ended December 31, 2020, and the related notes to the financial statement, which collectively comprise Haskell County's basic financial statement as listed in the table of contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the standards contained in the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Haskell County, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting

provisions of the *Kansas Municipal Audit and Accounting Guide* of the State of Kansas, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Haskell County, Kansas, as of December 31, 2020, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Haskell County, Kansas, as of December 31, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* of the State of Kansas described in Note 1.

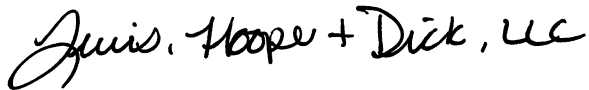
Other Matters

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures - actual and budget, and the regulatory basis schedule of receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The other supplemental information (Schedules 4 and 5 as listed in the table of contents) is presented for analysis and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Haskell County, Kansas, as of and for the year ended December 31, 2019, (not presented herein), and have issued our report thereon dated June 12, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the regulatory basis individual fund schedules of receipts and expenditures—actual and budget for the year ended December 31, 2020, (Schedules 2 and 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 comparative information is the responsibility of management and

was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2019, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The other supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statement. Such information has not been subjected to the auditing procedures applied in the audit of the financial statement, and accordingly, we do not express an opinion or provide any assurance on it.

A handwritten signature in black ink that reads "Lewis, Hooper + Dick, LLC". The signature is written in a cursive, flowing style.

LEWIS, HOOPER & DICK, LLC

June 9, 2021

HASKELL COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

	Fund	Unencumbered Cash Balance 01-01-20	Prior Year Canceled Encumbrances	Receipts	Expenditures	Unencumbered Cash Balance 12-31-20	Add Payables and Encumbrances	Cash Balance 12-31-20
General	General	\$ 4,522,727	\$ 1,251	\$ 1,970,768	\$ 2,032,738	\$ 4,462,008	\$ 20,436	\$ 4,482,444
<u>Special Purpose Funds</u>								
	County Appraiser	70,952	-	281,801	254,877	97,876	-	97,876
	County Building	837,549	-	152,613	23,491	966,671	-	966,671
	Direct Election	125,444	-	37,528	33,481	129,491	-	129,491
	Drifting Soil	5,442	-	1	-	5,443	-	5,443
	Emergency Services	56,871	-	1,205,105	1,013,881	248,095	-	248,095
	Golf Course	1,644	-	132,502	128,339	5,807	-	5,807
	Historical Records	812	-	26,582	26,077	1,317	-	1,317
	Noxious Weed	231,810	-	8,443	26,957	213,296	-	213,296
	Employee Retirement	213,132	-	284,197	282,954	214,375	-	214,375
	Road and Bridge	779,352	-	4,110,634	3,444,396	1,445,590	-	1,445,590
	Service Program for the Elderly	7,074	-	262,607	255,824	13,857	-	13,857
	Sheriff	230,704	9,510	1,913,354	1,442,067	711,501	12,608	724,109
	Social Security	175,758	-	242,220	215,446	202,532	-	202,532
	Unemployment Insurance	142,789	-	20	2,513	140,296	-	140,296
	Waste Disposal	929,739	-	1,008,316	747,069	1,190,986	-	1,190,986
	Wind Power	575,947	-	283,059	171,447	687,559	-	687,559
	Benevolent	100	-	-	-	100	-	100
	Coronavirus Relief	-	-	832,615	818,615	14,000	-	14,000
	Coronavirus Relief CDC	-	-	83,506	83,506	-	-	-
	County Attorney's Training	19,198	-	1,473	-	20,671	-	20,671
	Fair Board	81,448	-	108,864	67,833	122,479	5,492	127,971
	Emergency 911	124,249	-	59,997	75,505	108,741	-	108,741
	Equipment Reserve	-	-	271,491	-	271,491	-	271,491
	Drug Enforcement	2,392	-	38,695	1,298	39,789	-	39,789
	Oil & Gas Valuation Depletion Trust	5,957,191	-	-	-	5,957,191	-	5,957,191
	County Clerk's Technology	9,272	-	2,042	-	11,314	-	11,314
	Register of Deeds' Technology	32,938	-	8,166	-	41,104	-	41,104
	County Treasurer's Technology	9,272	-	2,042	-	11,314	-	11,314
	Special Highway	3,800,164	-	997,442	-	4,797,606	-	4,797,606
	Special Law Enforcement Trust	140,427	-	89,439	33,145	196,721	-	196,721
	Special Road Machinery	3,335,979	-	997,442	252,091	4,081,330	-	4,081,330
	Motor Vehicle Operating	120,645	-	206,710	327,355	-	-	-
	Total Special Purpose Funds	18,018,294	9,510	13,648,906	9,728,167	21,948,543	18,100	21,966,643
<u>Business Funds</u>								
	Risk Management Reserve	49,000	-	-	-	49,000	-	49,000
	Total (excluding Agency Funds) (memorandum only)	\$ 22,590,021	\$ 10,761	\$ 15,619,674	\$ 11,760,905	\$ 26,459,551	\$ 38,536	\$ 26,498,087
<u>Composition of Cash</u>								
Demand and savings deposits:								
	Centra Bank						\$ 37,730,173	
	Plus deposits in transit						83,835	
	Less outstanding checks						(659,260)	
	Total demand and savings deposits							\$ 37,154,748
	Cash on hand							322
	Total cash							37,155,070
	Agency Funds per Schedule 3							(10,656,983)
	Total (excluding Agency Funds)							\$ 26,498,087

The accompanying Notes to the Financial Statement are an integral part of this statement.

HASKELL COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2020

1. Summary of significant accounting policies

Haskell County, Kansas (the County) was established in 1887 and is an organized county having the powers, duties and privileges granted to counties by K.S.A. 19-101.

A. Financial reporting entity

The County is a municipal corporation governed by an elected three-member commission. These financial statements present Haskell County (the municipality) only. The organizations, functions or activities discussed below are related municipal entities of the County's reporting entity because they were established to benefit the County and/or its constituents.

Cimarron Basin Community Corrections is a jointly governed organization between ten counties in southwest Kansas created under an interlocal agreement. Cimarron Basin Community Corrections is governed by a board appointed by the participating parties. Cimarron Basin Community Corrections was established to account for monies received as grants from federal and state sources to operate a program of the Kansas Department of Corrections which assists in managing the population in the State's prisons. The primary source of funding for Cimarron Basin Community Corrections is from grants with additional support from the participating parties. Haskell County has no equity interest nor does the County materially contribute to the continued existence of Cimarron Basin Community Corrections. Cimarron Basin Community Corrections has a December 31st year end.

Southwest Kansas Regional Juvenile Detention Center is a jointly governed organization between eighteen counties in southwest Kansas created under an interlocal agreement. Southwest Kansas Regional Juvenile Detention Center is governed by a board appointed by the participating parties. Southwest Kansas Regional Juvenile Detention Center was established to operate a juvenile correctional facility located in Garden City, Kansas. The primary source of funding for Southwest Kansas Regional Juvenile Detention Center is from the participating parties with additional support from grants. Haskell County has no equity interest nor does the County materially contribute to the continued existence of Southwest Kansas Regional Juvenile Detention Center. Southwest Kansas Regional Juvenile Detention Center has a December 31st year end.

Western Kansas Development Organization is a jointly governed organization between six counties in southwest Kansas, created under K.S.A. 19-4101. Western Kansas Development Organization is governed by a board appointed by the County Commissioners of the participating counties. The purpose of Western Kansas Development Organization is to foster and promote cooperative economic development in the members' regions. A primary source of funding for Western Kansas Development Organization is ad valorem tax levies by the participating counties. Haskell County has no equity interest nor does the County materially contribute to the continued existence of Western Kansas Development Organization. Western Kansas Development Organization has a December 31st year end.

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HASKELL COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2020

1. Summary of significant accounting policies (continued)

B. Regulatory basis of accounting and departure from accounting principles generally accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The *Kansas Municipal Audit and Accounting Guide* regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

C. Regulatory basis fund types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following fund types are used by the County:

General fund – the chief operating fund; used to account for all resources except those required to be accounted for in another fund.

Special Purpose funds – used to account for the proceeds of specific tax levies and other specific receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest funds – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project funds – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business funds – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service funds etc.).

Trust funds – used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency funds – used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection funds, etc.).

HASKELL COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2020

1. Summary of significant accounting policies (continued)

D. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the County (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments in the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market. Interest income earned, unless specifically designated, is allocated to the General fund.

E. Property taxes and special assessments

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed by June 5th.

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the County. Special assessments received prior to or after the issuance of general obligation bonds are recorded as receipts in the appropriate project fund. Further, state statutes require levying additional general ad valorem property taxes in the Bond and Interest fund to finance delinquent special assessments receivable.

Special assessments are levied over a ten or fifteen year period and annual installments are due and payable with annual ad valorem property taxes. The County may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, 2020, the special assessment taxes levied are a lien on the property.

F. Interfund transactions and reimbursements

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

HASKELL COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2020

1. Summary of significant accounting policies (continued)

G. Memorandum totals

Totals on the financial statement are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures presented for these amounts.

2. Stewardship, compliance and accountability

A. Budgetary information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest fund, business funds and internal service funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in the local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments to the current year budget.

The legal level of budgetary control is the fund level. The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. The governing body allows management to transfer budgeted amounts between line items within an individual fund without prior approval.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

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HASKELL COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2020

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

A legal operating budget is not required for capital projects funds, trust funds and the following special purpose and business funds:

Benevolent
Coronavirus Relief
Coronavirus Relief CDC
County Attorney's Training
Fair Board
Emergency 911
Equipment Reserve
Drug Enforcement
Oil & Gas Valuation Depletion Trust
County Clerk's Technology
Register of Deeds' Technology
County Treasurer's Technology
Special Highway
Special Law Enforcement Trust
Special Road Machinery
Motor Vehicle Operating
Risk Management Reserve

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes or by the use of internal spending limits established by the governing body.

B. Compliance with finance-related legal and contractual provisions

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the Kansas Department of Administration's Chief Financial Officer and interpretation by the County Attorney and the legal representative of the County.

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2020.

3. Detailed notes on all funds

A. Deposits and investments

A reconciliation of cash and investments as shown in the composition of cash on the summary statement of receipts, expenditures and unencumbered cash on Statement 1 is as follows:

Carrying amount of deposits	\$ 37,154,748
Cash on hand	<u>322</u>
Total cash	<u><u>\$ 37,155,070</u></u>

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county itself, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

HASKELL COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2020

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Concentration of credit risk

State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk - deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The County does not use designated "peak periods".

At December 31, 2020, the County's carrying amount of deposits was \$37,154,748 and the bank balance was \$37,730,173. The entire bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$481,487 was covered by federal depository insurance and \$37,248,686 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	<u>Centera Bank</u>
FDIC coverage	\$ 481,487
Pledged securities at market value	<u>39,485,790</u>
Total coverage	<u>\$ 39,967,277</u>
Funds on deposit	<u>\$ 37,730,173</u>
Funds at risk	<u>\$ -</u>

Credit risk - investments

Custodial credit risk for an investment is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments of this type at December 31, 2020.

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HASKELL COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2020

3. Detailed notes on all funds (continued)

B. Capital projects in process

Capital project authorizations with approved change orders compared to expenditures from inception to December 31, 2020, are as follows:

	Project Authorization	Disbursements and Accounts Payable to Date	Committed
HMA Overlay	\$ 4,299,647	\$ -	\$ 4,299,647
Landfill shop and office building	147,842	49,281	98,561
New landfill construction	318,015	318,015	-

C. Long-term debt

Legal debt margin

The debt limit per K.S.A. 10-306 is three percent of the assessed value of all tangible property within the County as certified by the County Assessor to the County Clerk on August 25th each year. Per K.S.A. 10-307, certain bond issues are not subject to the bonded indebtedness limitation; these include refunding bonds, and limited obligation bonds issued for the purpose of financing the construction and remodeling of the courthouse, jail and law enforcement center to be paid from sales tax proceeds. The amount of debt outstanding does not exceed the statutory limit.

D. Interfund transfers

Interfund operating transfers are as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	
General	County Building	19-15,116	\$ 150,000
General	Equipment Reserve	19-119	11,491
County Appraiser	Equipment Reserve	19-119	10,000
Emergency Services	Equipment Reserve	12-110d	250,000
Road and Bridge	Special Highway	68-590	997,442
Road and Bridge	Special Road Machinery	68-141g	997,442
Motor Vehicle Operating	General	8-145	262,219
Total			<u>\$ 2,678,594</u>

4. Other information

A. Risk management and self-insurance

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property, liability, crime and surety insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool, a public entity risk pool currently operating as a common risk management and insurance program for 98 participating members.

HASKELL COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2020

4. Other information (continued)

A. Risk management and self-insurance (continued)

The County pays an annual premium to Kansas County Association Multi-Line Pool for its insurance coverage. The agreement to participate provides that the Kansas County Association Multi-Line Pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas County Association Multi-Line Pool.

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties, a public entity risk pool currently operating as a common risk management and insurance program for 77 participating members.

The County pays an annual premium to Kansas Workers Risk Cooperative for Counties for its insurance coverage. The agreement to participate provides that the Kansas Workers Risk Cooperative of Kansas will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Workers Risk Cooperative of Kansas management.

The Risk Management Reserve Fund (an internal service fund) accounts for the County's payments on uninsured losses. The County transfers amounts to this fund based upon projected costs. Claims are then paid out of this fund for uninsured losses as they are filed or incurred. Unencumbered cash balance represents equity designated to pay for future catastrophic losses.

B. Municipal solid waste landfill

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste. The \$406,908 reported as landfill closure and post-closure care liability at December 31, 2020, represents the cumulative amount reported to date based on the use of 96 percent of the estimated capacity of the current landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$17,328 as the remaining estimated capacity of the current landfill is filled. The County estimates approximately 0.47 years remain prior to the closure of the current landfill. The \$784 reported as landfill closure and post-closure care liability at December 31, 2020, represents the cumulative amount reported to date based on the use of zero percent of the estimated capacity of the new landfill. The County recognize the estimated cost of post-closure care of \$2,339,927 as the remaining estimated capacity of the new landfill is filled. The County estimates approximately 746.47 years remain prior to the closure of the new landfill. These amounts are based on what it would cost to perform all closure and post-closure care in 2020. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Closure and post-closure care financial assurance requirements are being met through reserve amounts in the County's annual budget.

HASKELL COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2020

4. Other information (continued)

C. Post-employment health care benefits

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements. Post-employment health care benefits (continued)

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no direct cost to the County under this program.

Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2020.

D. Compensated absences

The County's policy regarding vacation leave pay permits employees to accumulate vacation leave days at a maximum rate of 15 days per year up to 30 days. The County's policy is to recognize the costs of vacation leave when actually paid. Upon resignation or retirement, employees are entitled to payment for all accrued vacation earned. Upon termination, payment is made to an employee for the accrued vacation leave.

The County's policy regarding sick leave pay permits employees to accumulate leave days at a maximum rate of 15 days per year up to 120 days; days accumulated above 120 days are paid out annually on the employees' anniversary dates. The County's policy is to recognize the costs of sick leave when actually paid since employees are not reimbursed for unused sick leave when they leave the County's employ.

E. Defined benefit pension plan

Plan description: Haskell County, Kansas, participates in the Kansas Public Employees Retirement System ("KPERS"), a cost sharing, multiple-employer defined benefit pension plan as provided by K.S.A 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publically available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions: K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

HASKELL COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2020

4. Other information (continued)

E. Defined benefit pension plan (continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from Haskell County, Kansas were \$258,946 for the year ended December 31, 2020.

Net pension liability: At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,617,679. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the *Kansas Municipal Audit and Accounting Guide* regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described on page 13.

F. Commitments and contingencies

Contingencies

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the County at December 31, 2020.

Litigation

The County is named as a potential party in various lawsuits. Most of these lawsuits are in the discovery stages and the effect, if any, on the County is not determinable at this time; in the opinion of management, the ultimate outcome of these lawsuits will not have a material adverse effect on the County.

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HASKELL COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2020

4. Other information (continued)

G. COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020.

H. CRF and CARES Act Funding

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The County received CRF in the amount of \$832,615 during 2020. The County is encouraged to share the CRF with cities, school districts and local businesses within the County. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. In addition to the first round distribution, the County's judicial system received \$83,506 for emergency protective measures, telework technology and temporary staff augmentation; and the County's health department received \$86,370 to prevent, prepare for, and respond to the coronavirus. Additional information and updates on SPARK, the CARES Act and CRF can be found at <https://covid.ks.gov/>.

I. Subsequent events

Subsequent to December 31, 2020, the County entered into contracts to purchase a motor grader and oil totaling \$456,798.

Regulatory Required Supplemental Information

HASKELL COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2020

	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>General Fund</u>			
General	\$ 3,055,957	\$ 2,032,738	\$ (1,023,219)
<u>Special Purpose Funds</u>			
County Appraiser	277,007	254,877	(22,130)
County Building	1,102,796	23,491	(1,079,305)
Direct Election	136,744	33,481	(103,263)
Drifting Soil	5,441	-	(5,441)
Emergency Services	1,318,259	1,013,881	(304,378)
Golf Course	128,339	128,339	-
Historical Records	26,077	26,077	-
Noxious Weed	136,981	26,957	(110,024)
Employee Retirement	395,000	282,954	(112,046)
Road and Bridge	3,989,767	3,444,396	(545,371)
Service Program for the Elderly	255,824	255,824	-
Sheriff	1,834,468	1,442,067	(392,401)
Social Security	313,683	215,446	(98,237)
Unemployment Insurance	142,430	2,513	(139,917)
Waste Disposal	1,493,271	747,069	(746,202)
Wind Power	814,713	171,447	(643,266)

General Fund

Fund Description

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

The General Fund functions are reported in three categories as follows:

General Government

- *Courthouse general
- *County Commission
- *County Clerk
- *County Treasurer
- *Register of Deeds
- *Custodian
- *County Counselor
- *Employee benefits
- *Other

Public Safety

- *County Attorney
- *District Court
- *Juvenile Detention

Health and Sanitation

- *County Health
- *Other

HASKELL COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
Receipts:				
Taxes	\$ 1,561,708	\$ 882,302	\$ 667,339	\$ 214,963
Intergovernmental	222,275	142,001	100,000	42,001
Licenses and fees	62,224	70,663	43,000	27,663
Use of money and property	602,775	298,783	-	298,783
Other	315,466	314,800	240,000	74,800
Transfers in	128,940	262,219	-	262,219
Total receipts	<u>2,893,388</u>	<u>1,970,768</u>	<u>\$ 1,050,339</u>	<u>\$ 920,429</u>
Expenditures:				
General government:				
Courthouse general	410,454	407,469	\$ 975,971	\$ (568,502)
County Commission	78,122	86,269	146,579	(60,310)
County Clerk	114,387	115,747	148,808	(33,061)
County Treasurer	243,550	223,385	308,110	(84,725)
Register of Deeds	97,887	93,285	119,023	(25,738)
Custodian	50,698	54,805	67,538	(12,733)
County Counselor	36,827	37,904	40,598	(2,694)
Employee benefits	382,483	306,037	470,159	(164,122)
Other	306,950	142,030	163,030	(21,000)
Public safety:				
County Attorney	124,908	129,349	141,200	(11,851)
District Court	32,087	45,638	76,370	(30,732)
Juvenile Detention	15,704	10,098	15,000	(4,902)
Health and sanitation:				
County Health	88,053	150,660	165,000	(14,340)
Other	68,571	68,571	68,571	-
Transfers out	-	161,491	150,000	11,491
Total expenditures	<u>2,050,681</u>	<u>2,032,738</u>	<u>\$ 3,055,957</u>	<u>\$ (1,023,219)</u>
Receipts over (under) expenditures	842,707	(61,970)		
Unencumbered cash, beginning	3,677,556	4,522,727		
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>2,464</u>	<u>1,251</u>		
Unencumbered cash, ending	<u>\$ 4,522,727</u>	<u>\$ 4,462,008</u>		

Special Purpose Funds

Fund Descriptions

Special Purpose Funds are used to account for specific receipts that are legally restricted to expenditures for particular purposes.

The Special Purpose Funds used by Haskell County, Kansas, are:

County Appraiser:

This fund is used to account for monies to maintain and operate an office to carry out the appraisal of all taxable property to determine the tax base upon which taxes may be levied within the County.

County Building:

This fund is used to account for monies levied to maintain County buildings.

Direct Election:

This fund is used to account for monies to maintain and operate an election office to conduct and supervise all elections for the County.

Drifting Soil:

This fund is used to account for monies for controlling drifting soil in the County.

Emergency Services:

This fund is used to account for monies used for the operation of emergency services within the County.

Golf Course:

This fund is used to account for monies levied and received which are to be used for the purchase, establishment, maintenance or expansion of the golf course.

Historical Records:

This fund was established to provide monies to assist in maintaining the historical records of the County.

Noxious Weed:

This fund is used to account for monies for controlling the spread of and eradication of noxious weeds in the County.

Employee Retirement:

This fund is used to account for monies levied to pay for various retirement benefits provided to County employees.

Road and Bridge:

This fund is used to account for monies used in the operation of the Road and Bridge department, which is responsible for the building and maintenance of roads and bridges in the County.

Service Program for the Elderly:

This fund is used to account for monies levied to provide programs for the elderly in the County.

Sheriff:

This fund is used to account for monies used for the operation of the Haskell County Sheriff department.

Special Purpose Funds

(continued)

Social Security:

This fund is used to account for monies to pay the employer's portion of Social Security for wages paid in the County.

Unemployment Insurance:

This fund is used to account for monies levied to pay for state unemployment insurance on employees' wages.

Waste Disposal:

This fund is used to account for monies to maintain the County's landfill.

Wind Power:

This fund is used to account for monies allocated from the wind power farm PILOT payments for projects within the designated area.

Benevolent:

This fund is used to account for donated monies to aid public safety and wellbeing in the County.

Coronavirus Relief:

This fund is used to account for grant funds received to help cover local expenditures incurred due to the public health emergency caused by the Coronavirus Disease 2019 (COVID-19).

Coronavirus Relief CDC:

This fund is used to account for grant funds received to help the judicial system cover local expenditures incurred for emergency protective measures, telework technology and temporary staff augmentation caused by the Coronavirus Disease 2019 (COVID-19).

County Attorney's Training:

This fund is used to account for fees received by the Clerk of the Court from certain cases. The funds are to be used exclusively for the training of personnel in the County Attorney's office and costs related thereto.

Fair Board:

This fund is to account for monies used to provide an exhibition designed to promote education and to encourage improvement in agriculture, horticulture, livestock, poultry, dairy products, liberal arts, mechanical fabrics, fine arts, domestic economy and 4-H activities along with providing and furnishing facilities for the use in these activities.

Emergency 911:

This fund is used to account for monies levied to provide E911 services in the County.

Equipment Reserve:

This fund is used to account for monies set aside to finance the acquisition of equipment for the County.

Drug Enforcement:

This fund is used to account for monies to aid in the enforcement of laws and regulations to control the sale and possession of controlled substances.

Special Purpose Funds

(continued)

Oil & Gas Valuation Depletion Trust:

This fund is used to account for monies from the oil and gas valuation depletion trust fund created under the provisions of K.S.A. 79-4231 for transfer to the County's General fund as oil and gas reserves decline resulting in a decrease in valuation.

County Clerk's Technology:

This fund is used to account for monies used to acquire equipment and technological services for the office of the County Clerk.

Register of Deeds' Technology:

This fund is used to account for monies used to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining and handling of data recorded or stored in the office of the Register of Deeds.

County Treasurer's Technology:

This fund is used to account for monies used to acquire equipment and technological services for the office of the County Treasurer.

Special Highway:

This fund is used to account for monies to finance specified improvement projects involving the construction or reconstruction of highways, bridges, roads, streets and related incidental facilities.

Special Law Enforcement Trust:

This fund is used to account for special fees, taxes imposed on controlled substances and proceeds from the sale of property seized and forfeited due to certain criminal activities. The funds are to be used solely for law enforcement and criminal prosecution purposes.

Special Road Machinery:

This fund is used to account for monies from the Road and Bridge fund used for purchasing construction equipment for the Road and Bridge department or building bridges within the County.

Motor Vehicle Operating:

This fund is used to account for monies received from the registration fees collected for the State of Kansas motor vehicle department. The monies are appropriated for the use of the County Treasurer in paying for necessary personnel and expenses incidental to the administration of duties in accordance with the provisions of law. The monies are also used for the extra compensation to the County Treasurer for the services performed in administering the motor vehicle department.

Note: The County budgets all special purpose funds except for Benevolent, Coronavirus Relief, Coronavirus Relief CDC, County Attorney's Training, Fair Board, Emergency 911, Equipment Reserve, Drug Enforcement, Oil & Gas Valuation Depletion Trust, County Clerk's Technology, Register of Deeds' Technology, County Treasurer's Technology, Special Highway, Special Law Enforcement Trust, Special Road Machinery, and Motor Vehicle Operating funds.

HASKELL COUNTY, KANSAS
County Appraiser Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 260,424	\$ 264,989	\$ 259,714	\$ 5,275
Motor vehicle	12,105	12,354	16,065	(3,711)
Delinquent property	3,206	3,065	-	3,065
Other	1,685	1,393	-	1,393
Total receipts	<u>277,420</u>	<u>281,801</u>	<u>\$ 275,779</u>	<u>\$ 6,022</u>
Expenditures:				
General government:				
Personnel	83,716	98,361	\$ 110,557	\$ (12,196)
Contractual	136,830	139,581	145,450	(5,869)
Commodities	7,905	6,935	6,000	935
Capital outlay	4,935	-	15,000	(15,000)
Transfer out	-	10,000	-	10,000
Total expenditures	<u>233,386</u>	<u>254,877</u>	<u>\$ 277,007</u>	<u>\$ (22,130)</u>
Receipts over expenditures	44,034	26,924		
Unencumbered cash, beginning	<u>26,918</u>	<u>70,952</u>		
Unencumbered cash, ending	<u>\$ 70,952</u>	<u>\$ 97,876</u>		

HASKELL COUNTY, KANSAS
County Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Delinquent property	\$ 27	\$ 20	\$ -	\$ 20
Other	9,063	2,593	-	2,593
Transfer In	-	150,000	150,000	-
Total receipts	9,090	152,613	\$ 150,000	\$ 2,613
Expenditures:				
General government:				
Contractual	31,361	20,909	\$ -	\$ 20,909
Commodities	1,182	433	-	433
Capital outlay	91,794	2,149	1,102,796	(1,100,647)
Total expenditures	124,337	23,491	\$ 1,102,796	\$ (1,079,305)
Receipts over (under) expenditures	(115,247)	129,122		
Unencumbered cash, beginning	952,796	837,549		
Unencumbered cash, ending	\$ 837,549	\$ 966,671		

HASKELL COUNTY, KANSAS
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 65,001	\$ 33,956	\$ 32,977	\$ 979
Motor vehicle	2,730	3,026	4,008	(982)
Delinquent property	742	546	-	546
Total receipts	<u>68,473</u>	<u>37,528</u>	<u>\$ 36,985</u>	<u>\$ 543</u>
Expenditures:				
General government:				
Salaries	6,483	6,607	\$ 7,162	\$ (555)
Contractual	7,553	11,644	29,082	(17,438)
Commodities	6,869	15,230	14,000	1,230
Capital outlay	6,560	-	86,500	(86,500)
Total expenditures	<u>27,465</u>	<u>33,481</u>	<u>\$ 136,744</u>	<u>\$ (103,263)</u>
Receipts over expenditures	41,008	4,047		
Unencumbered cash, beginning	<u>84,436</u>	<u>125,444</u>		
Unencumbered cash, ending	<u>\$ 125,444</u>	<u>\$ 129,491</u>		

HASKELL COUNTY, KANSAS
 Drifting Soil Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Delinquent property	\$ 1	\$ 1	\$ -	\$ 1
Total receipts	1	1	\$ -	\$ 1
Expenditures:				
General government:				
Contractual	-	-	\$ 5,441	\$ (5,441)
Total expenditures	-	-	\$ 5,441	\$ (5,441)
Receipts over expenditures	1	1		
Unencumbered cash, beginning	5,441	5,442		
Unencumbered cash, ending	\$ 5,442	\$ 5,443		

HASKELL COUNTY, KANSAS
Emergency Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 791,802	\$ 985,073	\$ 974,775	\$ 10,298
Motor vehicle	40,894	44,275	49,469	(5,194)
Delinquent property	8,668	9,471	-	9,471
Licenses and fees	114,987	166,286	90,000	76,286
Total receipts	<u>956,351</u>	<u>1,205,105</u>	<u>\$ 1,114,244</u>	<u>\$ 90,861</u>
Expenditures:				
Health and sanitation:				
Salaries	588,879	595,265	\$ 731,759	\$ (136,494)
Contractual	77,755	69,929	101,500	(31,571)
Commodities	78,210	66,856	116,000	(49,144)
Capital outlay	254,226	31,831	369,000	(337,169)
Transfer out	-	250,000	-	250,000
Total expenditures	<u>999,070</u>	<u>1,013,881</u>	<u>\$ 1,318,259</u>	<u>\$ (304,378)</u>
Receipts over (under) expenditures	(42,719)	191,224		
Unencumbered cash, beginning	<u>99,590</u>	<u>56,871</u>		
Unencumbered cash, ending	<u>\$ 56,871</u>	<u>\$ 248,095</u>		

HASKELL COUNTY, KANSAS
 Golf Course Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 117,626	\$ 125,445	\$ 122,798	\$ 2,647
Motor vehicle	5,985	5,744	7,256	(1,512)
Delinquent property	1,383	1,313	-	1,313
Total receipts	124,994	132,502	\$ 130,054	\$ 2,448
Expenditures:				
Culture and recreation:				
Contractual	123,350	128,339	\$ 128,339	\$ -
Total expenditures	123,350	128,339	\$ 128,339	\$ -
Receipts over expenditures	1,644	4,163		
Unencumbered cash, beginning	-	1,644		
Unencumbered cash, ending	\$ 1,644	\$ 5,807		

HASKELL COUNTY, KANSAS
Historical Records Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 23,550	\$ 25,115	\$ 24,560	\$ 555
Motor vehicle	1,205	1,151	1,451	(300)
Delinquent property	321	316	-	316
Total receipts	<u>25,076</u>	<u>26,582</u>	<u>\$ 26,011</u>	<u>\$ 571</u>
Expenditures:				
Culture and recreation:				
Contractual	<u>26,402</u>	<u>26,077</u>	<u>\$ 26,077</u>	<u>\$ -</u>
Total expenditures	<u>26,402</u>	<u>26,077</u>	<u>\$ 26,077</u>	<u>\$ -</u>
Receipts over (under) expenditures	(1,326)	505		
Unencumbered cash, beginning	<u>2,138</u>	<u>812</u>		
Unencumbered cash, ending	<u>\$ 812</u>	<u>\$ 1,317</u>		

HASKELL COUNTY, KANSAS
 Noxious Weed Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 32,952	\$ 345	\$ -	\$ 345
Motor vehicle	2,059	1,571	2,003	(432)
Delinquent property	509	234	-	234
Intergovernmental	441	6,293	-	6,293
Total receipts	<u>35,961</u>	<u>8,443</u>	<u>\$ 2,003</u>	<u>\$ 6,440</u>
Expenditures:				
Public works:				
Personnel	6,799	6,794	\$ 7,296	\$ (502)
Contractual	3,094	2,855	4,014	(1,159)
Commodities	15,582	17,308	63,864	(46,556)
Capital outlay	-	-	61,807	(61,807)
Total expenditures	<u>25,475</u>	<u>26,957</u>	<u>\$ 136,981</u>	<u>\$ (110,024)</u>
Receipts over (under) expenditures	10,486	(18,514)		
Unencumbered cash, beginning	<u>221,324</u>	<u>231,810</u>		
Unencumbered cash, ending	<u>\$ 231,810</u>	<u>\$ 213,296</u>		

HASKELL COUNTY, KANSAS
Employee Retirement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 237,815	\$ 265,760	\$ 262,926	\$ 2,834
Motor vehicle	19,916	15,170	14,856	314
Delinquent property	3,633	3,267	-	3,267
Total receipts	<u>261,364</u>	<u>284,197</u>	<u>\$ 277,782</u>	<u>\$ 6,415</u>
Expenditures:				
General government:				
Employee benefits	<u>309,337</u>	<u>282,954</u>	<u>\$ 395,000</u>	<u>\$ (112,046)</u>
Total expenditures	<u>309,337</u>	<u>282,954</u>	<u>\$ 395,000</u>	<u>\$ (112,046)</u>
Receipts over (under) expenditures	(47,973)	1,243		
Unencumbered cash, beginning	<u>261,105</u>	<u>213,132</u>		
Unencumbered cash, ending	<u>\$ 213,132</u>	<u>\$ 214,375</u>		

HASKELL COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over Under
	Actual	Actual	Budget	(Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 3,009,716	\$ 3,490,185	\$ 3,427,025	\$ 63,160
Motor vehicle	151,026	140,491	184,503	(44,012)
Delinquent property	41,329	40,029	-	40,029
Intergovernmental	444,244	407,732	353,392	54,340
Other	51,921	32,197	-	32,197
Total receipts	<u>3,698,236</u>	<u>4,110,634</u>	<u>\$ 3,964,920</u>	<u>\$ 145,714</u>
Expenditures:				
Public works:				
Employee benefits	208,290	177,148	\$ 439,900	\$ (262,752)
Maintenance:				
Salaries	609,762	567,735	835,630	(267,895)
Contractual	33,182	37,468	264,645	(227,177)
Commodities	426,364	436,914	780,125	(343,211)
Construction:				
Commodities	80,932	30,079	79,550	(49,471)
Capital outlay	-	-	1,128,750	(1,128,750)
Administrative:				
Salaries	48,938	60,129	51,667	8,462
Contractual	47,171	53,834	126,000	(72,166)
Commodities	3,988	6,388	-	6,388
Capital outlay	76,952	79,817	283,500	(203,683)
Transfers out	<u>1,992,548</u>	<u>1,994,884</u>	<u>-</u>	<u>1,994,884</u>
Total expenditures	<u>3,528,127</u>	<u>3,444,396</u>	<u>\$ 3,989,767</u>	<u>\$ (545,371)</u>
Receipts over expenditures	170,109	666,238		
Unencumbered cash, beginning	<u>609,243</u>	<u>779,352</u>		
Unencumbered cash, ending	<u>\$ 779,352</u>	<u>\$ 1,445,590</u>		

HASKELL COUNTY, KANSAS
 Service Program for the Elderly Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 205,960	\$ 250,143	\$ 245,596	\$ 4,547
Motor vehicle	9,753	9,753	12,684	(2,931)
Delinquent property	2,611	2,711	-	2,711
Total receipts	<u>218,324</u>	<u>262,607</u>	<u>\$ 258,280</u>	<u>\$ 4,327</u>
Expenditures:				
Health and sanitation:				
Contractual	<u>263,000</u>	<u>255,824</u>	<u>\$ 255,824</u>	<u>\$ -</u>
Total expenditures	<u>263,000</u>	<u>255,824</u>	<u>\$ 255,824</u>	<u>\$ -</u>
Receipts over (under) expenditures	(44,676)	6,783		
Unencumbered cash, beginning	<u>51,750</u>	<u>7,074</u>		
Unencumbered cash, ending	<u>\$ 7,074</u>	<u>\$ 13,857</u>		

HASKELL COUNTY, KANSAS
 Sheriff Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 1,321,563	\$ 1,576,223	\$ 1,559,858	\$ 16,365
Motor vehicle	85,717	81,051	82,572	(1,521)
Delinquent property	16,155	16,134	-	16,134
Contract proceeds	208,000	208,000	208,000	-
Other	3,612	31,946	-	31,946
Total receipts	<u>1,635,047</u>	<u>1,913,354</u>	<u>\$ 1,850,430</u>	<u>\$ 62,924</u>
Expenditures:				
Public safety:				
Salaries	1,184,502	1,117,220	\$ 1,493,590	\$ (376,370)
Contractual	94,770	141,406	155,578	(14,172)
Commodities	89,070	91,986	113,300	(21,314)
Capital outlay	158,230	91,455	72,000	19,455
Transfers out	12,604	-	-	-
Total expenditures	<u>1,539,176</u>	<u>1,442,067</u>	<u>\$ 1,834,468</u>	<u>\$ (392,401)</u>
Receipts over expenditures	95,871	471,287		
Unencumbered cash, beginning	108,406	230,704		
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>26,427</u>	<u>9,510</u>		
Unencumbered cash, ending	<u>\$ 230,704</u>	<u>\$ 711,501</u>		

HASKELL COUNTY, KANSAS
Social Security Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 224,377	\$ 228,408	\$ 223,411	\$ 4,997
Motor vehicle	12,597	11,031	13,794	(2,763)
Delinquent property	3,074	2,781	-	2,781
Total receipts	240,048	242,220	\$ 237,205	\$ 5,015
Expenditures:				
General government:				
Employee benefits	212,987	215,446	\$ 313,683	\$ (98,237)
Total expenditures	212,987	215,446	\$ 313,683	\$ (98,237)
Receipts over expenditures	27,061	26,774		
Unencumbered cash, beginning	148,697	175,758		
Unencumbered cash, ending	\$ 175,758	\$ 202,532		

HASKELL COUNTY, KANSAS
 Unemployment Insurance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Delinquent property	\$ 12	\$ 20	\$ -	\$ 20
Total receipts	12	20	\$ -	\$ 20
Expenditures:				
General government:				
Employee benefits	3,219	2,513	\$ 142,430	\$ (139,917)
Total expenditures	3,219	2,513	\$ 142,430	\$ (139,917)
Receipts under expenditures	(3,207)	(2,493)		
Unencumbered cash, beginning	145,996	142,789		
Unencumbered cash, ending	\$ 142,789	\$ 140,296		

HASKELL COUNTY, KANSAS
Waste Disposal Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 702,847	\$ 950,167	\$ 940,269	\$ 9,898
Motor vehicle	25,194	35,490	43,910	(8,420)
Delinquent property	6,696	8,593	-	8,593
Other	6,472	14,066	-	14,066
Total receipts	741,209	1,008,316	\$ 984,179	\$ 24,137
Expenditures:				
Health and sanitation:				
Personnel	225,327	220,736	\$ 234,544	\$ (13,808)
Contractual	62,193	49,799	38,900	10,899
Commodities	41,260	33,323	44,214	(10,891)
Capital outlay	-	-	221,613	(221,613)
Closure and post-closure costs	216,258	443,211	954,000	(510,789)
Total expenditures	545,038	747,069	\$ 1,493,271	\$ (746,202)
Receipts over expenditures	196,171	261,247		
Unencumbered cash, beginning	733,568	929,739		
Unencumbered cash, ending	\$ 929,739	\$ 1,190,986		

HASKELL COUNTY, KANSAS
Wind Power Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts:				
Contract proceeds	<u>\$ 277,509</u>	<u>\$ 283,059</u>	<u>\$ 260,000</u>	<u>\$ 23,059</u>
Total receipts	<u>277,509</u>	<u>283,059</u>	<u>\$ 260,000</u>	<u>\$ 23,059</u>
Expenditures:				
General government:				
Capital project appropriations	<u>174,668</u>	<u>171,447</u>	<u>\$ 814,713</u>	<u>\$ (643,266)</u>
Total expenditures	<u>174,668</u>	<u>171,447</u>	<u>\$ 814,713</u>	<u>\$ (643,266)</u>
Receipts over expenditures	102,841	111,612		
Unencumbered cash, beginning	<u>473,106</u>	<u>575,947</u>		
Unencumbered cash, ending	<u>\$ 575,947</u>	<u>\$ 687,559</u>		

HASKELL COUNTY, KANSAS
 Benevolent Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	\$ -	\$ -
Total receipts	-	-
Expenditures:		
Public safety:		
Contractual	-	-
Total expenditures	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	100	100
Unencumbered cash, end of year	\$ 100	\$ 100

HASKELL COUNTY, KANSAS
 Coronavirus Relief Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	\$ -	\$ 832,615
Total receipts	-	832,615
Expenditures:		
Public safety:		
Contractual	-	818,615
Total expenditures	-	818,615
Receipts over expenditures	-	14,000
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	\$ -	\$ 14,000

HASKELL COUNTY, KANSAS
 Coronavirus Relief CDC Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	\$ -	\$ 83,506
Total receipts	-	83,506
Expenditures:		
Public safety:		
Contractual	-	83,506
Total expenditures	-	83,506
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	\$ -	\$ -

HASKELL COUNTY, KANSAS
County Attorney's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 1,733	\$ 1,473
Total receipts	<u>1,733</u>	<u>1,473</u>
Expenditures:		
Public safety:		
Contractual	<u>726</u>	<u>-</u>
Total expenditures	<u>726</u>	<u>-</u>
Receipts over expenditures	1,007	1,473
Unencumbered cash, beginning of year	<u>18,191</u>	<u>19,198</u>
Unencumbered cash, end of year	<u>\$ 19,198</u>	<u>\$ 20,671</u>

HASKELL COUNTY, KANSAS
Fair Board Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	\$ 104,950	\$ 104,950
Use of money and property	5,527	1,935
Other	17,854	1,979
Total receipts	<u>128,331</u>	<u>108,864</u>
Expenditures:		
Culture and recreation:		
Personnel services	25,412	23,844
Contractual services	20,620	13,596
Commodities	59,235	30,372
Capital outlay	17,543	21
Total expenditures	<u>122,810</u>	<u>67,833</u>
Receipts over expenditures	5,521	41,031
Unencumbered cash, beginning of year	<u>75,927</u>	<u>81,448</u>
Unencumbered cash, end of year	<u>\$ 81,448</u>	<u>\$ 122,479</u>

HASKELL COUNTY, KANSAS
Emergency 911 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 52,794	\$ 59,997
Transfers in	12,604	-
Total receipts	<u>65,398</u>	<u>59,997</u>
Expenditures:		
Public safety:		
Contractual	<u>49,157</u>	<u>75,505</u>
Total expenditures	<u>49,157</u>	<u>75,505</u>
Receipts over (under) expenditures	16,241	(15,508)
Unencumbered cash, beginning of year	<u>108,008</u>	<u>124,249</u>
Unencumbered cash, end of year	<u><u>\$ 124,249</u></u>	<u><u>\$ 108,741</u></u>

HASKELL COUNTY, KANSAS
 Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ -	\$ 271,491
Total receipts	-	271,491
Expenditures:		
Public safety:		
Contractual	-	-
Total expenditures	-	-
Receipts over expenditures	-	271,491
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	\$ -	\$ 271,491

HASKELL COUNTY, KANSAS
Drug Enforcement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ -	\$ 38,695
Total receipts	-	38,695
Expenditures:		
Public safety:		
Contractual	1,500	1,298
Total expenditures	1,500	1,298
Receipts over (under) expenditures	(1,500)	37,397
Unencumbered cash, beginning of year	3,892	2,392
Unencumbered cash, end of year	\$ 2,392	\$ 39,789

HASKELL COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	\$ -	\$ -
Total receipts	-	-
Expenditures:		
General government:		
Transfers out	-	-
Total expenditures	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	5,957,191	5,957,191
Unencumbered cash, end of year	<u>\$ 5,957,191</u>	<u>\$ 5,957,191</u>

HASKELL COUNTY, KANSAS
 County Clerk's Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 1,872	\$ 2,042
Total receipts	<u>1,872</u>	<u>2,042</u>
Expenditures:		
General government:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	1,872	2,042
Unencumbered cash, beginning of year	<u>7,400</u>	<u>9,272</u>
Unencumbered cash, end of year	<u><u>\$ 9,272</u></u>	<u><u>\$ 11,314</u></u>

HASKELL COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 7,488	\$ 8,166
Total receipts	<u>7,488</u>	<u>8,166</u>
Expenditures:		
General government:		
Capital outlay	<u>8,687</u>	<u>-</u>
Total expenditures	<u>8,687</u>	<u>-</u>
Receipts over (under) expenditures	(1,199)	8,166
Unencumbered cash, beginning of year	<u>34,137</u>	<u>32,938</u>
Unencumbered cash, end of year	<u><u>\$ 32,938</u></u>	<u><u>\$ 41,104</u></u>

HASKELL COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 1,872	\$ 2,042
Total receipts	<u>1,872</u>	<u>2,042</u>
Expenditures:		
General government:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	1,872	2,042
Unencumbered cash, beginning of year	<u>7,400</u>	<u>9,272</u>
Unencumbered cash, end of year	<u><u>\$ 9,272</u></u>	<u><u>\$ 11,314</u></u>

HASKELL COUNTY, KANSAS
 Special Highway Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ 996,274	\$ 997,442
Total receipts	<u>996,274</u>	<u>997,442</u>
Expenditures:		
Public works:		
Contractual	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	996,274	997,442
Unencumbered cash, beginning of year	<u>2,803,890</u>	<u>3,800,164</u>
Unencumbered cash, end of year	<u><u>\$ 3,800,164</u></u>	<u><u>\$ 4,797,606</u></u>

HASKELL COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 78,653	\$ 89,439
Total receipts	<u>78,653</u>	<u>89,439</u>
Expenditures:		
Public safety:		
Contractual	<u>17,393</u>	<u>33,145</u>
Total expenditures	<u>17,393</u>	<u>33,145</u>
Receipts over expenditures	61,260	56,294
Unencumbered cash, beginning of year	<u>79,167</u>	<u>140,427</u>
Unencumbered cash, end of year	<u><u>\$ 140,427</u></u>	<u><u>\$ 196,721</u></u>

HASKELL COUNTY, KANSAS
Special Road Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ 996,274	\$ 997,442
Total receipts	<u>996,274</u>	<u>997,442</u>
Expenditures:		
Public works:		
Capital outlay	<u>122,720</u>	<u>252,091</u>
Total expenditures	<u>122,720</u>	<u>252,091</u>
Receipts over expenditures	873,554	745,351
Unencumbered cash, beginning of year	<u>2,462,425</u>	<u>3,335,979</u>
Unencumbered cash, end of year	<u><u>\$ 3,335,979</u></u>	<u><u>\$ 4,081,330</u></u>

HASKELL COUNTY, KANSAS
 Motor Vehicle Operating Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 202,542	\$ 206,710
Total receipts	<u>202,542</u>	<u>206,710</u>
Expenditures:		
General government:		
Contractual	41,903	42,857
Commodities	24,799	5,960
Capital outlay	4,627	16,319
Transfers out	<u>128,940</u>	<u>262,219</u>
Total expenditures	<u>200,269</u>	<u>327,355</u>
Receipts over (under) expenditures	2,273	(120,645)
Unencumbered cash, beginning of year	<u>118,372</u>	<u>120,645</u>
Unencumbered cash, end of year	<u><u>\$ 120,645</u></u>	<u><u>\$ -</u></u>

Business Funds

Fund Descriptions

The Business Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the County Commissioners is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the County Commissioners have decided that periodic determination of net income is appropriate for accountability purposes.

The Internal Service Business Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County or to other governmental units on a cost-reimbursement basis.

The Internal Service Business Fund used by Haskell County, Kansas, is:

Risk Management Reserve:

This fund is used to account for monies for possible uninsured losses which may occur in the County.

Note: The County does not budget for this fund.

HASKELL COUNTY, KANSAS
 Risk Management Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Miscellaneous	\$ -	\$ -
Total receipts	-	-
Expenditures:		
Contractual	-	-
Total expenditures	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	49,000	49,000
Unencumbered cash, end of year	<u>\$ 49,000</u>	<u>\$ 49,000</u>

Agency Funds

Fund Description

The Agency Funds are used to account for assets held by the County as an agent for other funds.

The Agency Funds used by Haskell County, Kansas, are:

Register of Deeds:

This fund is used to account for mortgage fees, recording fees, and miscellaneous fees for copies and faxes.

District Court:

This fund is used to account for the collections of fines, fees and related court costs along with the collection and payment of child support and other payments as ordered by the Court.

Sheriff:

This fund is used to account for sheriff and report fees, VIN fees, warrants, and reimbursements for use of the County jail by other law enforcement entities.

Sheriff Inmate:

This fund is used to account for monies held in trust for inmates.

County Treasurer – Check Clearance:

This fund is used to clear checks for overpayment.

County Treasurer – Fish and Game Licenses:

This fund is used to account for the user fees collected from individuals to permit the harvesting of fish and game in the State. The fund included fish and game licenses. The fees collected are remitted weekly to the State of Kansas.

County Treasurer – Payroll:

This fund is used to account for all withholdings from County employees. These funds are remitted routinely to the federal government and State of Kansas.

County Treasurer – Motor Vehicle Fees and Sales Tax Collections:

This fund is used to account for the user fees collected from individuals to register motor vehicles with the State of Kansas; reports and remittances are made to the State daily. This fund is also used to account for the collections of sales tax for the State of Kansas; remittances are made to the State monthly.

County Treasurer – Tax Collections:

This fund is used to account for collections of County ad valorem taxes. The funds included are: current tax, protested tax, advanced tax, motor vehicle registration tax, recreational vehicle tax, and rental and excise tax.

County Treasurer – Tax Distributions:

This fund is used to account for distribution of County ad valorem taxes collected to the various taxing entities in the County. Distributions are made in January, March, June, September and October. Delinquent personal property taxes and real estate taxes are distributed once a year, generally in October.

HASKELL COUNTY, KANSAS
 Agency Funds
 Schedule of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2020

	Balance 01-01-20	Receipts	Disburse- ments	Balance 12-31-20
<u>Agency Funds</u>				
Register of Deeds	\$ -	\$ 63,554	\$ 63,538	\$ 16
District Court	35,245	344,475	362,797	16,923
Sheriff	11,800	34,391	35,036	11,155
Sheriff Inmate	8,625	33,884	29,427	13,082
County Treasurer:				
Check Clearance	-	32,507	32,507	-
Fish and Game Licenses	76	1,146	1,222	-
Payroll	166,045	481,202	472,487	174,760
Motor Vehicle Fees and				
Sales Tax Collections	113,504	1,746,030	1,758,530	101,004
Tax Collections	12,864,476	18,185,022	20,740,260	10,309,238
Tax Distributions	85,718	19,054,610	19,109,523	30,805
	<u>\$ 13,285,489</u>	<u>\$ 39,976,821</u>	<u>\$ 42,605,327</u>	<u>\$ 10,656,983</u>
Total	<u>\$ 13,285,489</u>	<u>\$ 39,976,821</u>	<u>\$ 42,605,327</u>	<u>\$ 10,656,983</u>

Other Supplemental Information

HASKELL COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 1,202,647	\$ 546,948	\$ 518,534	\$ 28,414
Motor vehicle	104,111	69,471	73,177	(3,706)
Delinquent property	21,390	14,323	-	14,323
Recreational vehicle tax	1,228	882	628	254
Interest and fees:				
Current	36,358	52,202	-	52,202
Local sales	195,974	198,476	75,000	123,476
Total taxes	1,561,708	882,302	667,339	214,963
Intergovernmental:				
Mineral production tax	222,275	142,001	100,000	42,001
Licenses and fees:				
Officers' fees	62,224	70,663	43,000	27,663
Use of money and property:				
Interest on investments	602,775	298,783	-	298,783
Other:				
Contract proceeds	300,635	306,647	240,000	66,647
Other	14,831	8,153	-	8,153
Total other	315,466	314,800	240,000	74,800
Transfers in	128,940	262,219	-	262,219
Total cash receipts	\$ 2,893,388	\$ 1,970,768	\$ 1,050,339	\$ 920,429
Expenditures:				
General government:				
Courthouse general:				
Contractual services	\$ 389,824	\$ 405,201	\$ 471,320	\$ (66,119)
Commodities	927	2,268	2,000	268
Capital outlay & other	19,703	-	502,651	(502,651)
Total Courthouse general	410,454	407,469	975,971	(568,502)
County Commission:				
Personnel services	59,734	63,191	72,269	(9,078)
Contractual services	18,388	23,078	74,310	(51,232)
Total County Commission	78,122	86,269	146,579	(60,310)

(continued)

HASKELL COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
County Clerk:				
Personnel services	\$ 97,392	\$ 102,100	\$ 127,308	\$ (25,208)
Contractual services	3,404	1,965	7,000	(5,035)
Commodities	4,222	5,239	8,000	(2,761)
Capital outlay	9,369	6,443	6,500	(57)
Total County Clerk	114,387	115,747	148,808	(33,061)
County Treasurer:				
Personnel services	226,807	203,511	244,110	(40,599)
Contractual services	11,118	16,587	28,500	(11,913)
Commodities	5,625	3,125	24,500	(21,375)
Capital outlay	-	162	11,000	(10,838)
Total County Treasurer	243,550	223,385	308,110	(84,725)
Register of Deeds:				
Personnel services	79,682	83,461	97,723	(14,262)
Contractual services	11,960	5,671	11,300	(5,629)
Commodities	6,245	4,153	10,000	(5,847)
Total Register of Deeds	97,887	93,285	119,023	(25,738)
Custodian:				
Personnel services	42,253	44,306	46,238	(1,932)
Contractual services	3,366	2,896	11,300	(8,404)
Commodities	5,079	7,603	10,000	(2,397)
Total Custodian	50,698	54,805	67,538	(12,733)
County Counselor:				
Personnel services	36,827	37,904	40,598	(2,694)
Employee benefits:				
Health insurance	382,483	306,037	470,159	(164,122)
Other:				
Soil Conservation	36,000	37,080	37,080	-
County Fair	104,950	104,950	104,950	-
Agricultural Extension	145,000	-	-	-
City of Sublette Airport Maint.	15,000	-	-	-
Rural Opportunity Zone	6,000	-	15,000	(15,000)
WEKANDO	-	-	6,000	(6,000)
Total other	306,950	142,030	163,030	(21,000)
Total general government	1,721,358	1,466,931	2,439,816	(972,885)

(continued)

HASKELL COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
(continued)				
Public safety:				
County Attorney:				
Personnel services	\$ 111,677	\$ 105,758	\$ 117,000	\$ (11,242)
Contractual services	11,525	20,952	19,200	1,752
Commodities	706	948	3,000	(2,052)
Capital outlay	1,000	1,691	2,000	(309)
Total County Attorney	124,908	129,349	141,200	(11,851)
District Court:				
Contractual services	19,148	20,694	62,370	(41,676)
Commodities	8,840	4,480	4,000	480
Capital outlay	4,099	20,464	10,000	10,464
Total District Court	32,087	45,638	76,370	(30,732)
Juvenile Detention	15,704	10,098	15,000	(4,902)
Total public safety	172,699	185,085	232,570	(47,485)
Health and sanitation:				
County Health:				
Commodities	88,053	150,660	165,000	(14,340)
Other:				
Mental Health	32,071	32,071	32,071	-
Retarded Citizen - SDSI	23,500	23,500	23,500	-
Retarded Citizen - RCDC	8,000	8,000	8,000	-
Western KS Child Advocacy	5,000	5,000	5,000	-
Total other	68,571	68,571	68,571	-
Total health and sanitation	156,624	219,231	233,571	(14,340)
Transfers out:				
County Building	-	150,000	150,000	-
Equipment Reserve	-	11,491	-	11,491
Total transfers out	-	161,491	150,000	11,491
Total expenditures	\$ 2,050,681	\$ 2,032,738	\$ 3,055,957	\$ (1,023,219)

HASKELL COUNTY, KANSAS
 Reconciliation of 2019 Tax Roll
 Regulatory Basis
 For the Year Ended December 31, 2020

2019 Tax Roll as Adjusted:		
County clerk's abstract of taxes levied		\$ 18,976,524
Supplemental tax roll		82,001
2019 taxes abated		<u>371,153</u>
2019 tax roll as adjusted		<u>\$ 19,429,678</u>
2019 Tax Roll Accounted For:		
2019 current tax collections		\$ 19,161,008
Delinquent taxes:		
Personal property tax warrants	\$ 127,130	
Real estate taxes	<u>141,540</u>	<u>268,670</u>
2019 total tax roll		<u>\$ 19,429,678</u>

SINGLE AUDIT
SECTION



INDEPENDENT AUDITORS' REPORT
ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

The County Commissioners
Haskell County Courthouse
Sublette, Kansas 67877

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, issued by the State of Kansas, the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Haskell County, Kansas, as of and for the year ended December 31, 2020, and the related notes to the financial statement which collectively comprise the County's basic financial statement as listed in the table of contents, and have issued our report thereon dated June 9, 2021. The County prepares its financial statement on a regulatory basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered Haskell County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Haskell County's internal control. Accordingly, we do not express an opinion on the effectiveness of Haskell County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

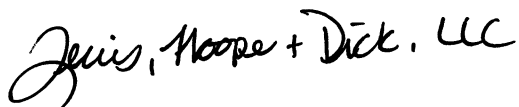
As part of obtaining reasonable assurance about whether Haskell County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Haskell County's Response to Findings

Haskell County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Haskell County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting and compliance, and the result of that testing, and not to provide an opinion on the effectiveness of Haskell County's internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Haskell County's internal control over financial reporting and compliance. Accordingly, this report is not suitable for any other purpose.



LEWIS, HOOPER & DICK, LLC

June 9, 2021



INDEPENDENT AUDITORS' REPORT
ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH THE UNIFORM GUIDANCE

The County Commissioners
Haskell County Courthouse
Sublette, Kansas 67877

Report on Compliance for Each Major Federal Program

We have audited Haskell County, Kansas, compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020. Haskell County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Haskell County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the *Kansas Municipal Audit and Accounting Guide*, issued by the State of Kansas; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Haskell County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Haskell County's compliance.

Opinion on Each Major Federal Program

In our opinion, Haskell County, Kansas, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control over Compliance

Management of Haskell County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Haskell County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Haskell County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



LEWIS, HOOPER & DICK, LLC

June 9, 2021

HASKELL COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the year ended December 31, 2020

I. SUMMARY OF AUDITORS' RESULTS

A. Financial Statements

- Type of auditors' report issued:

Adverse (GAAP Basis)
Unmodified (Regulatory Basis)

- Internal control over financial reporting as reported in the INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS:

No
None reported
No

Are any material weaknesses identified?
Are any significant deficiencies identified?
Is any noncompliance material to the financial statement noted?

B. Federal Awards

- Internal control over major programs as reported in the INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE:

No
None reported

Are any material weaknesses identified?
Are any significant deficiencies identified?

- Type of auditors' report issued on compliance for major programs: Unmodified

- Are there any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)? No

- Identification of major programs:

CFDA	Program	Expenditures
21.019	COVID-19 Coronavirus Relief Fund (SPARK)	\$ 86,370
21.019	COVID-19 Coronavirus Relief Fund (SPARK)	818,615
21.019	COVID-19 Coronavirus Relief Fund (SPARK)	83,506

- Dollar threshold used to distinguish between type A and B programs: \$750,000

- Auditee qualified as low-risk auditee? No

II. FINANCIAL STATEMENT FINDINGS

None noted

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None noted

County Clerk
Pam Carrion
Tele.: 620-675-2263
Fax: 620-675-2681

Haskell County
P.O. Box 518
Sublette, Kansas 67877

County Commissioners
1st Dist. Marcus Rogge
2nd Dist. Charles Lozar
3rd Dist. Jerry Miller

Corrective Action Plan
and Summary Schedule of Prior Audit Findings
Relating to the Federal Award Programs
December 31, 2020

June 9, 2021

Haskell County, Kansas, respectfully submits the following corrective action plan for the year ended December 31, 2020.

Name and address of independent accounting firm: Lewis, Hooper & Dick, LLC
PO Box 699
Garden City, KS 67846

Audit period: January 1, 2020 through December 31, 2020

The findings from the December 31, 2020, Schedule of Findings and Questioned Costs related to the federal award programs are discussed below. The findings are numbered consistently with the number assigned in the Schedule. Section I of the Schedule, Summary of Auditors' Results, does not include findings and is not addressed.

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

IV. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

None

If there are any questions regarding this plan, please call Pamela Carrion at 620-675-2263.

Sincerely,



Pamela Carrion
County Clerk

HASKELL COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
Regulatory Basis
For the Year Ended December 31, 2020

Federal Agency / Program	Federal CFDA Number	Grant Number	Passed through to Subrecipients	Disbursements/Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Passed through Kansas Department of Health and Environment:				
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202020W100343	\$ -	\$ 24,231
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202121W100343	-	3,495
				<u>\$ 27,726</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE				<u>27,726</u>
U.S. ELECTION ASSISTANCE COMMISSION				
Passed through Kansas Secretary of State:				
COVID-19 2018 HAVA Election Security Grants	90.404		-	4,933
TOTAL U.S. ELECTION ASSISTANCE COMMISSION				<u>4,933</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through Kansas Department of Health and Environment:				
Hospital Preparedness Program (HHP) and Public Health Emergency Preparedness	93.074	NU90TP921936-01-04		7,057
Public Health Emergency Preparedness	93.069	NU90TP922049-02	-	10,121
Family Planning Services	93.217	FPHPA006448-01	-	4,384
Family Planning Services	93.217	FPHPA006448-02	-	3,610
				<u>7,994</u>
Immunization Cooperative Agreements	93.268		-	2,723
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	NU50CK000549-01	-	4,410
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	NU90TP22130-01	-	12,740
Maternal and Child Health Services Block Grant to the States	93.994	B04MC32543-01	-	4,012
Maternal and Child Health Services Block Grant to the States	93.994	B04MC33839-01	-	145
				<u>4,157</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>49,202</u>
U.S. DEPARTMENT OF TREASURY				
Passed through Kansas Department of Health and Environment:				
COVID-19 Coronavirus Relief Fund	21.019		-	86,370
Passed through Kansas Office of Recovery:				
COVID-19 Coronavirus Relief Fund	21.019		182,868	818,615
Passed through Kansas Judicial Branch:				
COVID-19 Coronavirus Relief Fund	21.019		-	83,506
				<u>988,491</u>
TOTAL U.S. DEPARTMENT OF TREASURY				<u>988,491</u>
TOTAL FEDERAL GRANTS				<u>\$ 1,070,352</u>

HASKELL COUNTY, KANSAS
Notes to Schedule of Expenditures of Federal Awards
December 31, 2020

1. General

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity programs of Haskell County, Kansas, under programs of the federal government for the year ended December 31, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

2. Basis of accounting

Expenditures reported on the Schedule are reported on the regulatory basis of accounting, which is described in Note 1 to the County's regulatory basis financial statement. However, no encumbrances are included in the expenditures for federal programs. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. De minimis cost rate

The County has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.